



CLAIRE C. McCASKILL
Missouri State Auditor

To the County Commission
and
Officeholders of Montgomery County, Missouri

The State Auditor's Office through the State Office of Administration, Division of Purchasing, contracted the audit services of Montgomery County, Missouri, for the two years ended December 31, 2001. A copy of this audit, which was performed by Casey and Company, L.L.C., Certified Public Accountants, is attached.

A handwritten signature in black ink, reading "Claire C. McCaskill".

Claire C. McCaskill
State Auditor

Report No. 2002-76
August 30, 2002

MONTGOMERY COUNTY, MISSOURI
FOR THE TWO YEARS
ENDED DECEMBER 31, 2001

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Casey and Company of Columbia, L.L.C.
Certified Public Accountants
Columbia, Missouri

MONTGOMERY COUNTY, MISSOURI

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FINANCIAL SECTION

Independent Auditor's Reports

CASEY AND COMPANY OF COLUMBIA, L.L.C.



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INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS

To the County Commission
and
Officeholders of Montgomery County, Missouri

We have audited the accompanying special-purpose financial statements of various funds of Montgomery County, Missouri, as of and for the years ended December 31, 2001 and 2000, as identified in the table of contents. These special-purpose financial statements are the responsibility of the county's management. Our responsibility is to express an opinion on these special-purpose financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the special-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the special-purpose financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The accompanying special-purpose financial statements were prepared for the purpose of presenting the receipts, disbursements, and changes in cash of various funds of

Montgomery County, Missouri, and comparisons of such information with the corresponding budgeted information for various funds of the county and are not intended to be a complete presentation of the financial position and results of operations of those funds or of Montgomery County.

In our opinion, the special-purpose financial statements referred to in the first paragraph present fairly, in all material respects, the receipts, disbursements, and changes in cash of various funds of Montgomery County, Missouri, and comparisons of such information with the corresponding budgeted information for various funds of the county as of and for the years ended December 31, 2001 and 2000, in conformity with the comprehensive basis of accounting discussed in Note 1, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we also have issued our report dated May 31, 2002, on our consideration of the county's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Original Signed by Auditor

Casey and Company, LLC

Independent Auditor

May 31, 2002

CASEY AND COMPANY OF COLUMBIA, L.L.C.



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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the County Commission

and

Officeholders of Montgomery County, Missouri

We have audited the special-purpose financial statements of various funds of Montgomery County, Missouri, as of and for the years ended December 31, 2001 and 2000, and have issued our report thereon dated May 31, 2002. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the special-purpose financial statements of various funds of Montgomery County, Missouri, are free of material misstatement, we performed tests of the county's compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing*

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Standards. However, we noted certain immaterial instances of noncompliance, which we have reported to the management of the county in the accompanying Letter on Other Matters.

Internal Control Over Financial Reporting

In planning and performing our audit of the special-purpose financial statements of various funds of Montgomery County, Missouri, we considered the county's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the special-purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the special-purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting, which we have reported to the management of the county in the accompanying Letter on Other Matters.

This report is intended for the information of the management of Montgomery County, Missouri, and other applicable government officials. However, this report is a matter of public record and its distribution is not limited.

Original Signed by Auditor

Casey and Company, LLC

Independent Auditor

May 31, 2002

Financial Statements

Exhibit A-1

MONTGOMERY COUNTY, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - VARIOUS FUNDS
YEAR ENDED DECEMBER 31, 2001

Fund	Cash, January 1	Receipts	Disbursements	Cash, December 31
General Revenue	\$ 2,779	1,880,183	1,860,099	22,863
Special Road and Bridge	223,527	1,254,147	1,011,187	466,487
Assessment	159	150,942	150,872	229
DARE	1,767	361	0	2,128
Emergency Preparedness	4,311	50,199	38,939	15,571
Emergency 911	93,829	112,995	95,195	111,629
Prosecuting Attorney Bad Check	15,860	7,793	12,194	11,459
Capital Improvement	282,421	477,614	434,667	325,368
Law Enforcement Training	18,123	4,638	4,400	18,361
Prosecuting Attorney Training	19,278	1,609	1,177	19,710
Johnson Grass	5,816	0	48	5,768
Recorder User Fee	5,827	7,988	2,488	11,327
Sheriff Forfeiture	1,600	11,036	4,517	8,119
Local Emergency Planning	14,690	5,978	664	20,004
Sheriff's Operation	13,441	28,206	8,407	33,240
Children's Trust	4,125	526	1,000	3,651
Law Library	8,413	6,232	7,220	7,425
Circuit Clerk Interest	4,493	700	595	4,598
Associate Circuit Interest	15,643	340	80	15,903
Prosecuting Attorney Delinquent Tax	6,762	213	0	6,975
Health Center	277,036	550,267	425,068	402,235
Post Commission	386	1,689	1,252	823
Special Election	962	17,350	18,312	0
Election Services	11,008	5,814	1,670	15,152
Courthouse Annex Building	14,265	48,460	13,257	49,468
County Employee Retirement	4,081	72,899	73,065	3,915
Recorder Technology	0	1,669	0	1,669
Total	\$ 1,050,602	4,699,848	4,166,373	1,584,077

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit A-2

MONTGOMERY COUNTY, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - VARIOUS FUNDS
YEAR ENDED DECEMBER 31, 2000

Fund	Cash, January 1	Receipts	Disbursements	Cash, December 31
General Revenue	\$ 27,810	1,780,438	1,805,469	2,779
Special Road and Bridge	194,691	1,229,045	1,200,209	223,527
Assessment	6,079	171,911	177,831	159
DARE	2,120	2,059	2,412	1,767
Emergency Preparedness	2,431	40,066	38,186	4,311
Emergency 911	94,034	110,491	110,696	93,829
Prosecuting Attorney Bad Check	14,488	7,238	5,866	15,860
Capital Improvement	354,243	431,954	503,776	282,421
Law Enforcement Training	22,812	7,512	12,201	18,123
Prosecuting Attorney Training	19,149	1,667	1,538	19,278
Johnson Grass	5,899	0	83	5,816
Recorder User Fee	4,355	6,043	4,571	5,827
Sheriff Forfeiture	690	910	0	1,600
Local Emergency Planning	12,945	4,524	2,779	14,690
Sheriff's Operation	5,460	23,221	15,240	13,441
Children's Trust	4,465	660	1,000	4,125
Law Library	5,539	7,244	4,370	8,413
Circuit Clerk Interest	4,571	777	855	4,493
Associate Circuit Interest	14,898	1,086	341	15,643
Prosecuting Attorney Delinquent Tax	6,513	249	0	6,762
Health Center	183,855	489,789	396,608	277,036
Post Commission	92	1,117	823	386
Special Election	3,952	45,453	48,443	962
Election Services	0	12,694	1,686	11,008
Courthouse Annex Building	0	21,666	7,401	14,265
County Employee Retirement	4,263	62,599	62,781	4,081
Total	\$ 995,354	4,460,413	4,405,165	1,050,602

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit B

MONTGOMERY COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 GENERAL REVENUE FUND

	Year Ended December 31,					
	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Property taxes	\$ 377,819	349,557	(28,262)	305,103	303,699	(1,404)
Sales taxes	542,582	589,227	46,645	581,921	537,210	(44,711)
Intergovernmental	533,920	503,664	(30,256)	594,720	536,379	(58,341)
Charges for services	244,500	301,938	57,438	232,188	250,151	17,963
Interest	10,200	8,484	(1,716)	12,000	10,334	(1,666)
Other	68,010	72,313	4,303	34,712	37,665	2,953
Transfers in	76,586	55,000	(21,586)	0	105,000	105,000
Total Receipts	\$ 1,853,617	1,880,183	26,566	1,760,644	1,780,438	19,794
DISBURSEMENTS						
County Commission	81,608	81,518	90	77,443	80,238	(2,795)
County Clerk	84,452	84,825	(373)	84,452	83,915	537
Elections	0	8,011	(8,011)	12,000	19,893	(7,893)
Buildings and grounds	68,085	71,120	(3,035)	68,082	68,370	(288)
County Treasurer	30,822	30,558	264	30,821	29,679	1,142
County Collector	67,713	67,157	556	67,711	66,904	807
Circuit Clerk	29,299	25,222	4,077	29,298	26,017	3,281
Associate Circuit Court	17,826	16,908	918	17,828	15,917	1,911
Court administration	16,991	15,819	1,172	15,878	13,265	2,613
Public Administrator	27,265	27,085	180	7,059	7,124	(65)
Sheriff	313,204	319,387	(6,183)	313,202	347,646	(34,444)
Jail	454,823	503,267	(48,444)	454,823	485,898	(31,075)
Prosecuting Attorney	102,643	113,925	(11,282)	102,209	100,688	1,521
Juvenile Officer	62,270	45,955	16,315	62,484	40,920	21,564
County Coroner	16,053	15,131	922	10,057	7,354	2,703
Dispatch	195,503	202,421	(6,918)	195,501	211,536	(16,035)
Court Reporter	5,800	0	5,800	5,800	645	5,155
Planning and Zoning	24,591	23,462	1,129	28,307	27,880	427
P.A. 4-D	10,685	9,852	833	10,684	9,521	1,163
Debt Service	55,882	55,882	0	0	50,000	(50,000)
Other	120,827	125,559	(4,732)	125,675	110,559	15,116
Transfers Out	13,286	7,000	6,286	11,022	1,500	9,522
Emergency Fund	53,989	10,035	43,954	52,819	0	52,819
Total Disbursements	\$ 1,853,617	1,860,099	(6,482)	1,783,155	1,805,469	(22,314)
RECEIPTS OVER (UNDER) DISBURSEMENTS	0	20,084	20,084	(22,511)	(25,031)	(2,520)
CASH, JANUARY 1	2,779	2,779	0	27,810	27,810	0
CASH, DECEMBER 31	\$ 2,779	22,863	20,084	5,299	2,779	(2,520)

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit C

MONTGOMERY COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 SPECIAL ROAD AND BRIDGE FUND

	Year Ended December 31,					
	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Property taxes	\$ 670,228	671,726	1,498	622,619	635,222	12,603
Intergovernmental	524,908	546,941	22,033	609,592	553,934	(55,658)
Charges for services	0	0	0	500	0	(500)
Interest	18,000	20,517	2,517	15,000	18,347	3,347
Other	26,752	14,963	(11,789)	9,250	21,542	12,292
Total Receipts	\$ 1,239,888	1,254,147	14,259	1,256,961	1,229,045	(27,916)
DISBURSEMENTS						
Salaries	374,940	346,187	28,753	380,000	382,519	(2,519)
Employee fringe benefits	60,485	55,000	5,485	72,630	56,846	15,784
Supplies	106,500	111,167	(4,667)	97,000	105,318	(8,318)
Insurance	20,000	19,488	512	15,050	14,761	289
Road and bridge materials	262,000	255,928	6,072	257,000	264,174	(7,174)
Equipment repairs	70,000	47,486	22,514	50,000	66,432	(16,432)
Rentals	5,000	0	5,000	4,000	0	4,000
Equipment purchases	130,500	82,036	48,464	130,000	140,321	(10,321)
Construction, repair, and maintenance	220,500	57,489	163,011	211,870	163,549	48,321
Other	9,000	8,032	968	6,500	6,289	211
Transfers out	35,000	28,374	6,626	0	0	0
Total Disbursements	\$ 1,293,925	1,011,187	282,738	1,224,050	1,200,209	23,841
RECEIPTS OVER (UNDER) DISBURSEMENTS	(54,037)	242,960	296,997	32,911	28,836	(4,075)
CASH, JANUARY 1	223,527	223,527	0	194,691	194,691	0
CASH, DECEMBER 31	\$ 169,490	466,487	296,997	227,602	223,527	(4,075)

The accompanying Notes to the Financial Statements are an integral part of this statement

Exhibit D

MONTGOMERY COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
ASSESSMENT FUND

	Year Ended December 31,					
	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Intergovernmental	\$ 139,223	141,143	1,920	134,370	141,952	7,582
Map Copies	3,200	1,711	(1,489)	1,200	3,256	2,056
Interest	1,300	1,053	(247)	1,000	1,359	359
Other	0	35	35	340	23,844	23,504
Transfers In	13,286	7,000	(6,286)	11,022	1,500	(9,522)
Total Receipts	<u>\$ 157,009</u>	<u>150,942</u>	<u>(6,067)</u>	<u>147,932</u>	<u>171,911</u>	<u>23,979</u>
DISBURSEMENTS						
Assessor	157,013	150,872	6,141	154,010	177,831	(23,821)
Total Disbursements	<u>\$ 157,013</u>	<u>150,872</u>	<u>6,141</u>	<u>154,010</u>	<u>177,831</u>	<u>(23,821)</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(4)	70	74	(6,078)	(5,920)	158
CASH, JANUARY 1	159	159	0	6,079	6,079	0
CASH, DECEMBER 31	<u>\$ 155</u>	<u>229</u>	<u>74</u>	<u>1</u>	<u>159</u>	<u>158</u>

The accompanying Notes to the Financial Statements are an integral part of this statement

Exhibit E

MONTGOMERY COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
DARE PROGRAM FUND

	Year Ended December 31,					
	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Interest	\$ 70	61	(9)	0	84	84
Other	0	300	300	3,000	1,975	(1,025)
Total Receipts	\$ 70	361	291	3,000	2,059	(941)
DISBURSEMENTS						
Supplies	1,500	0	1,500	2,500	2,412	88
Total Disbursements	\$ 1,500	0	1,500	2,500	2,412	88
RECEIPTS OVER (UNDER) DISBURSEMENTS	(1,430)	361	1,791	500	(353)	(853)
CASH, JANUARY 1	1,767	1,767	0	2,120	2,120	0
CASH, DECEMBER 31	\$ 337	2,128	1,791	2,620	1,767	(853)

The accompanying Notes to the Financial Statements are an integral part of this statement

Exhibit F

MONTGOMERY COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
EMERGENCY PREPAREDNESS FUND

	Year Ended December 31,					
	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Intergovernmental	\$ 7,000	13,846	6,846	0	4,271	4,271
Interest	500	1,162	662	500	1,009	509
Other	35,150	35,191	41	40,000	34,786	(5,214)
Total Receipts	\$ 42,650	50,199	7,549	40,500	40,066	(434)
DISBURSEMENTS						
Salaries	25,303	25,348	(45)	25,254	25,149	105
Office expenditures	4,200	6,042	(1,842)	4,405	3,398	1,007
Equipment	2,850	1,525	1,325	2,500	2,852	(352)
Mileage and training	990	1,000	(10)	2,200	979	1,221
Other	1,140	24	1,116	5,590	5,808	(218)
Transfers Out	5,000	5,000	0	0	0	0
Total Disbursements	\$ 39,483	38,939	544	39,949	38,186	1,763
RECEIPTS OVER (UNDER) DISBURSEMENTS	3,167	11,260	8,093	551	1,880	1,329
CASH, JANUARY 1	4,311	4,311	0	2,431	2,431	0
CASH, DECEMBER 31	\$ 7,478	15,571	8,093	2,982	4,311	1,329

The accompanying Notes to the Financial Statements are an integral part of this statement

Exhibit G

MONTGOMERY COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 EMERGENCY 911 FUND

	Year Ended December 31,					
	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Intergovernmental	\$ 2,000	660	(1,340)	1,000	2,747	1,747
Charges for services	101,583	107,699	6,116	93,000	100,578	7,578
Interest	3,272	3,472	200	3,200	4,183	983
Other	850	1,164	314	870	2,983	2,113
Total Receipts	<u>\$ 107,705</u>	<u>112,995</u>	<u>5,290</u>	<u>98,070</u>	<u>110,491</u>	<u>12,421</u>
DISBURSEMENTS						
Salaries	27,410	29,374	(1,964)	29,036	29,056	(20)
Supplies	880	1,295	(415)	600	886	(286)
Equipment	63,330	63,269	61	63,500	60,084	3,416
Mileage and Training	500	0	500	460	655	(195)
Other	15,000	1,257	13,743	20,000	20,015	(15)
Transfers Out	2,000	0	2,000	1,000	0	1,000
Total Disbursements	<u>\$ 109,120</u>	<u>95,195</u>	<u>13,925</u>	<u>114,596</u>	<u>110,696</u>	<u>3,900</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(1,415)	17,800	19,215	(16,526)	(205)	16,321
CASH, JANUARY 1	93,829	93,829	0	94,034	94,034	0
CASH, DECEMBER 31	<u>\$ 92,414</u>	<u>111,629</u>	<u>19,215</u>	<u>77,508</u>	<u>93,829</u>	<u>16,321</u>

The accompanying Notes to the Financial Statements are an integral part of this statement

Exhibit H

MONTGOMERY COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 PROSECUTING ATTORNEY BAD CHECK FUND

	Year Ended December 31,					
	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for Services	\$ 7,000	7,377	377	7,000	6,724	(276)
Interest	500	416	(84)	400	514	114
Total Receipts	\$ 7,500	7,793	293	7,400	7,238	(162)
DISBURSEMENTS						
Payroll	7,105	7,753	(648)	2,675	2,479	196
Office	3,675	4,441	(766)	4,240	3,387	853
Total Disbursements	\$ 10,780	12,194	(1,414)	6,915	5,866	1,049
RECEIPTS OVER (UNDER) DISBURSEMENTS	(3,280)	(4,401)	(1,121)	485	1,372	887
CASH, JANUARY 1	15,860	15,860	0	14,488	14,488	0
CASH, DECEMBER 31	\$ 12,580	11,459	(1,121)	14,973	15,860	887

The accompanying Notes to the Financial Statements are an integral part of this statement

Exhibit I

MONTGOMERY COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
CAPITAL IMPROVEMENT FUND

	Year Ended December 31,					
	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Sales Tax	\$ 361,753	392,668	30,915	375,000	358,171	(16,829)
Interest	15,000	18,759	3,759	16,000	20,456	4,456
Other	57,500	66,187	8,687	1,000	53,327	52,327
Total Receipts	\$ 434,253	477,614	43,361	392,000	431,954	39,954
DISBURSEMENTS						
Salaries	21,649	21,896	(247)	19,832	20,111	(279)
Equipment	22,114	19,555	2,559	37,600	52,360	(14,760)
Debt service	346,866	328,901	17,965	314,210	308,426	5,784
Other	10,000	9,315	685	6,000	17,879	(11,879)
Transfers out	76,586	55,000	21,586	0	105,000	(105,000)
Total Disbursements	\$ 477,215	434,667	42,548	377,642	503,776	(126,134)
RECEIPTS OVER (UNDER) DISBURSEMENTS	(42,962)	42,947	85,909	14,358	(71,822)	(86,180)
CASH, JANUARY 1	282,421	282,421	0	354,243	354,243	0
CASH, DECEMBER 31	\$ 239,459	325,368	85,909	368,601	282,421	(86,180)

The accompanying Notes to the Financial Statements are an integral part of this statement

Exhibit J

MONTGOMERY COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
LAW ENFORCEMENT TRAINING FUND

	Year Ended December 31,					
	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for services	\$ 4,000	4,049	49	14,000	3,672	(10,328)
Interest	500	589	89	0	824	824
Other	0	0	0	0	3,016	3,016
Total Receipts	\$ 4,500	4,638	138	14,000	7,512	(6,488)
DISBURSEMENTS						
Sheriff	14,500	4,400	10,100	27,000	12,201	14,799
Total Disbursements	\$ 14,500	4,400	10,100	27,000	12,201	14,799
RECEIPTS OVER (UNDER) DISBURSEMENTS	(10,000)	238	10,238	(13,000)	(4,689)	8,311
CASH, JANUARY 1	18,123	18,123	0	22,812	22,812	0
CASH, DECEMBER 31	\$ 8,123	18,361	10,238	9,812	18,123	8,311

The accompanying Notes to the Financial Statements are an integral part of this statement

Exhibit K

MONTGOMERY COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
PROSECUTING ATTORNEY TRAINING FUND

	Year Ended December 31,					
	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for services	\$ 1,000	1,003	3	1,000	988	(12)
Interest	700	606	(94)	700	679	(21)
Total Receipts	\$ 1,700	1,609	(91)	1,700	1,667	(33)
DISBURSEMENTS						
Prosecuting Attorney	1,500	1,177	323	1,950	1,538	412
Total Disbursements	\$ 1,500	1,177	323	1,950	1,538	412
RECEIPTS OVER (UNDER) DISBURSEMENTS	200	432	232	(250)	129	379
CASH, JANUARY 1	19,278	19,278	0	19,149	19,149	0
CASH, DECEMBER 31	\$ 19,478	19,710	232	18,899	19,278	379

The accompanying Notes to the Financial Statements are an integral part of this statement

Exhibit L

MONTGOMERY COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
JOHNSON GRASS FUND

	Year Ended December 31,					
	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Other	\$ 0	0	0	0	0	0
Total Receipts	\$ 0	0	0	0	0	0
DISBURSEMENTS						
Supplies	100	48	52	150	83	67
Total Disbursements	\$ 100	48	52	150	83	67
RECEIPTS OVER (UNDER) DISBURSEMENTS	(100)	(48)	52	(150)	(83)	67
CASH, JANUARY 1	5,816	5,816	0	5,899	5,899	0
CASH, DECEMBER 31	\$ 5,716	5,768	52	5,749	5,816	67

The accompanying Notes to the Financial Statements are an integral part of this statement

Exhibit M

MONTGOMERY COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
RECORDER USER FEE FUND

	Year Ended December 31,					
	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for services	\$ 6,000	7,732	1,732	6,000	5,840	(160)
Interest	0	256	256	0	203	203
Total Receipts	\$ 6,000	7,988	1,988	6,000	6,043	43
DISBURSEMENTS						
Ex Officio Recorder of Deeds	10,227	2,488	7,739	10,000	4,571	5,429
Total Disbursements	\$ 10,227	2,488	7,739	10,000	4,571	5,429
RECEIPTS OVER (UNDER) DISBURSEMENTS	(4,227)	5,500	9,727	(4,000)	1,472	5,472
CASH, JANUARY 1	5,827	5,827	0	4,355	4,355	0
CASH, DECEMBER 31	\$ 1,600	11,327	9,727	355	5,827	5,472

The accompanying Notes to the Financial Statements are an integral part of this statement

Exhibit N

MONTGOMERY COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
SHERIFF FORFEITURE FUND

	Year Ended December 31,					
	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Interest	\$ 30	146	116	25	26	1
Other	12,000	10,890	(1,110)	0	884	884
Total Receipts	\$ 12,030	11,036	(994)	25	910	885
DISBURSEMENTS						
Equipment	7,500	4,517	2,983	0	0	0
Total Disbursements	\$ 7,500	4,517	2,983	0	0	0
RECEIPTS OVER (UNDER) DISBURSEMENTS	4,530	6,519	1,989	25	910	885
CASH, JANUARY 1	1,600	1,600	0	690	690	0
CASH, DECEMBER 31	\$ 6,130	8,119	1,989	715	1,600	885

The accompanying Notes to the Financial Statements are an integral part of this statement

Exhibit O

MONTGOMERY COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
LOCAL EMERGENCY PLANNING FUND

	Year Ended December 31,					
	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Interest	\$ 600	576	(24)	290	519	229
Other	4,000	5,402	1,402	4,000	4,005	5
Total Receipts	\$ 4,600	5,978	1,378	4,290	4,524	234
DISBURSEMENTS						
Mileage and Training	250	184	66	2,500	150	2,350
Equipment	3,000	0	3,000	200	2,436	(2,236)
Other	500	480	20	500	193	307
Total Disbursements	\$ 3,750	664	3,086	3,200	2,779	421
RECEIPTS OVER (UNDER) DISBURSEMENTS	850	5,314	4,464	1,090	1,745	655
CASH, JANUARY 1	14,690	14,690	0	12,945	12,945	0
CASH, DECEMBER 31	\$ 15,540	20,004	4,464	14,035	14,690	655

The accompanying Notes to the Financial Statements are an integral part of this statement

Exhibit P

MONTGOMERY COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
SHERIFF'S OPERATION FUND

	Year Ended December 31,					
	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for Services	\$ 18,000	27,534	9,534	12,000	20,622	8,622
Interest	270	652	382	0	315	315
Other	6,000	20	(5,980)	0	2,284	2,284
Total Receipts	\$ 24,270	28,206	3,936	12,000	23,221	11,221
DISBURSEMENTS						
Supplies	800	1,457	(657)	500	1,047	(547)
Equipment	16,000	5,312	10,688	13,220	13,508	(288)
Mileage and Training	0	0	0	0	259	(259)
Grant Matching	1,000	1,485	(485)	1,000	0	1,000
Other	0	153	(153)	280	426	(146)
Total Disbursements	\$ 17,800	8,407	9,393	15,000	15,240	(240)
RECEIPTS OVER (UNDER) DISBURSEMENTS	6,470	19,799	13,329	(3,000)	7,981	10,981
CASH, JANUARY 1	13,441	13,441	0	5,460	5,460	0
CASH, DECEMBER 31	\$ 19,911	33,240	13,329	2,460	13,441	10,981

The accompanying Notes to the Financial Statements are an integral part of this statement

Exhibit Q

MONTGOMERY COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
CHILDREN'S TRUST FUND

	Year Ended December 31,					
	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Other	\$ 624	526	(98)	0	660	660
Total Receipts	\$ 624	526	(98)	0	660	660
EXPENDITURES						
Services to children	1,000	1,000	0	1,000	1,000	0
Total Disbursements	\$ 1,000	1,000	0	1,000	1,000	0
RECEIPTS OVER (UNDER) DISBURSEMENTS	(376)	(474)	(98)	(1,000)	(340)	660
CASH, JANUARY 1	4,125	4,125	0	4,465	4,465	0
CASH, DECEMBER 31	\$ 3,749	3,651	(98)	3,465	4,125	660

The accompanying Notes to the Financial Statements are an integral part of this statement

Exhibit R

MONTGOMERY COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
LAW LIBRARY FUND

	Year Ended December 31,					
	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for services	\$ 4,000	6,232	2,232	4,000	7,244	3,244
Total Receipts	\$ 4,000	6,232	2,232	4,000	7,244	3,244
DISBURSEMENTS						
Law Library	\$ 12,413	7,220	5,193	9,539	4,370	5,169
Total Disbursements	\$ 12,413	7,220	5,193	9,539	4,370	5,169
RECEIPTS OVER (UNDER) DISBURSEMENTS	(8,413)	(988)	7,425	(5,539)	2,874	8,413
CASH, JANUARY 1	8,413	8,413	0	5,539	5,539	0
CASH, DECEMBER 31	\$ 0	7,425	7,425	0	8,413	8,413

The accompanying Notes to the Financial Statements are an integral part of this statement

Exhibit S

MONTGOMERY COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
CIRCUIT CLERK INTEREST FUND

	Year Ended December 31,					
	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Interest	\$ 500	700	200	300	777	477
Total Receipts	\$ 500	700	200	300	777	477
DISBURSEMENTS						
Circuit Clerk	4,993	595	4,398	3,600	855	2,745
Total Disbursements	\$ 4,993	595	4,398	3,600	855	2,745
RECEIPTS OVER (UNDER) DISBURSEMENTS	(4,493)	105	4,598	(3,300)	(78)	3,222
CASH, JANUARY 1	4,493	4,493	0	4,571	4,571	0
CASH, DECEMBER 31	\$ 0	4,598	4,598	1,271	4,493	3,222

The accompanying Notes to the Financial Statements are an integral part of this statement

Exhibit T

MONTGOMERY COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
ASSOCIATE CIRCUIT INTEREST FUND

	Year Ended December 31,					
	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Interest	\$ 1,000	340	(660)	480	1,086	606
Total Receipts	\$ 1,000	340	(660)	480	1,086	606
DISBURSEMENTS						
Associate Circuit Clerk	0	80	(80)	0	341	(341)
Total Disbursements	\$ 0	80	(80)	0	341	(341)
RECEIPTS OVER (UNDER) DISBURSEMENTS	1,000	260	(740)	480	745	265
CASH, JANUARY 1	15,643	15,643	0	14,898	14,898	0
CASH, DECEMBER 31	\$ 16,643	15,903	(740)	15,378	15,643	265

The accompanying Notes to the Financial Statements are an integral part of this statement

Exhibit U

MONTGOMERY COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
PROSECUTING ATTORNEY DELINQUENT TAX FUND

	Year Ended December 31,					
	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Interest	\$ 250	213	(37)	215	249	34
Total Receipts	\$ 250	213	(37)	215	249	34
DISBURSEMENTS						
Prosecuting Attorney	0	0	0	0	0	0
Total Disbursements	\$ 0	0	0	0	0	0
RECEIPTS OVER (UNDER) DISBURSEMENTS	250	213	(37)	215	249	34
CASH, JANUARY 1	6,762	6,762	0	6,513	6,513	0
CASH, DECEMBER 31	\$ 7,012	6,975	(37)	6,728	6,762	34

The accompanying Notes to the Financial Statements are an integral part of this statement

Exhibit V

MONTGOMERY COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 HEALTH CENTER FUND

	Year Ended December 31,					
	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Property taxes	\$ 194,000	203,360	9,360	185,500	194,641	9,141
Intergovernmental	210,500	279,297	68,797	207,130	249,486	42,356
Charges for services	20,900	21,904	1,004	25,500	23,046	(2,454)
Interest	14,100	21,682	7,582	7,800	14,317	6,517
Other	18,933	24,024	5,091	4,500	8,299	3,799
Total Receipts	\$ 458,433	550,267	91,834	430,430	489,789	59,359
DISBURSEMENTS						
Salaries	329,180	318,881	10,299	323,189	307,612	15,577
Office expenditures	23,950	21,245	2,705	21,300	20,032	1,268
Equipment	6,400	5,143	1,257	6,300	5,283	1,017
Mileage and training	10,450	8,464	1,986	9,675	8,725	950
Utilities	4,300	4,175	125	4,000	3,648	352
Medical supplies	11,500	12,843	(1,343)	10,200	11,285	(1,085)
Other	63,000	54,317	8,683	50,050	40,023	10,027
Emergency	5,000	0	5,000	5,000	0	5,000
Total Disbursements	\$ 453,780	425,068	28,712	429,714	396,608	33,106
RECEIPTS OVER (UNDER) DISBURSEMENTS	4,653	125,199	120,546	716	93,181	92,465
CASH, JANUARY 1	277,036	277,036	0	183,855	183,855	0
CASH, DECEMBER 31	\$ 281,689	402,235	120,546	184,571	277,036	92,465

The accompanying Notes to the Financial Statements are an integral part of this statement

Exhibit W

MONTGOMERY COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
POST COMMISSION FUND

	Year Ended December 31,					
	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Other	\$ 1,900	1,689	(211)	1,900	1,117	(783)
Total Receipts	\$ 1,900	1,689	(211)	1,900	1,117	(783)
DISBURSEMENTS						
Post Commission	1,900	1,252	648	1,900	823	1,077
Total Disbursements	\$ 1,900	1,252	648	1,900	823	1,077
RECEIPTS OVER (UNDER) DISBURSEMENTS	0	437	437	0	294	294
CASH, JANUARY 1	386	386	0	92	92	0
CASH, DECEMBER 31	\$ 386	823	437	92	386	294

The accompanying Notes to the Financial Statements are an integral part of this statement

Exhibit X

MONTGOMERY COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
SPECIAL ELECTION FUND

	Year Ended December 31,					
	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Other	\$ 0	17,350	17,350	0	45,453	45,453
Total Receipts	\$ 0	17,350	17,350	0	45,453	45,453
DISBURSEMENTS						
Election	0	18,312	(18,312)	0	48,443	(48,443)
Total Disbursements	\$ 0	18,312	(18,312)	0	48,443	(48,443)
RECEIPTS OVER (UNDER) DISBURSEMENTS	0	(962)	(962)	0	(2,990)	(2,990)
CASH, JANUARY 1	962	962	0	3,952	3,952	0
CASH, DECEMBER 31	\$ 962	0	(962)	3,952	962	(2,990)

The accompanying Notes to the Financial Statements are an integral part of this statement

Exhibit Y

MONTGOMERY COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
ELECTION SERVICES FUND

	Year Ended December 31,					
	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for services	\$ 250	3,389	3,139	1,150	12,464	11,314
Interest	150	1,807	1,657	0	172	172
Other	0	618	618	0	58	58
Total Receipts	\$ 400	5,814	5,414	1,150	12,694	11,544
DISBURSEMENTS						
Election services	3,765	1,670	2,095	1,685	1,686	(1)
Total Disbursements	\$ 3,765	1,670	2,095	1,685	1,686	(1)
RECEIPTS OVER (UNDER) DISBURSEMENTS	(3,365)	4,144	7,509	(535)	11,008	11,543
CASH, JANUARY 1	11,008	11,008	0	0	0	0
CASH, DECEMBER 31	\$ 7,643	15,152	7,509	(535)	11,008	11,543

The accompanying Notes to the Financial Statements are an integral part of this statement

Exhibit Z

MONTGOMERY COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
COURTHOUSE ANNEX BUILDING FUND

	Year Ended December 31,					
	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Rent	\$ 47,499	47,499	0	0	21,579	21,579
Other	500	961	461	0	87	87
Total Receipts	\$ 47,999	48,460	461	0	21,666	21,666
DISBURSEMENTS						
Courthouse Annex Building	14,525	13,257	1,268	0	7,401	(7,401)
Total Disbursements	\$ 14,525	13,257	1,268	0	7,401	(7,401)
RECEIPTS OVER (UNDER) DISBURSEMENTS	33,474	35,203	1,729	0	14,265	14,265
CASH, JANUARY 1	14,265	14,265	0	0	0	0
CASH, DECEMBER 31	\$ 47,739	49,468	1,729	0	14,265	14,265

The accompanying Notes to the Financial Statements are an integral part of this statement

Exhibit AA

MONTGOMERY COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
COUNTY EMPLOYEE RETIREMENT FUND

	Year Ended December 31,					
	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for services	\$ 0	72,725	72,725	0	62,435	62,435
Interest	0	174	174	0	164	164
Total Receipts	\$ 0	72,899	72,899	0	62,599	62,599
DISBURSEMENTS						
State retirement funds	0	73,065	(73,065)	0	62,781	(62,781)
Total Disbursements	\$ 0	73,065	(73,065)	0	62,781	(62,781)
RECEIPTS OVER (UNDER) DISBURSEMENTS	0	(166)	(166)	0	(182)	(182)
CASH, JANUARY 1	4,081	4,081	0	4,263	4,263	0
CASH, DECEMBER 31	\$ 4,081	3,915	(166)	4,263	4,081	(182)

The accompanying Notes to the Financial Statements are an integral part of this statement

Exhibit AB

MONTGOMERY COUNTY, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
RECORDER TECHNOLOGY

	Year Ended December 31,		
	2001		
	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS			
Fees	\$ 0	1,667	1,667
Interest	0	2	2
Total Receipts	\$ 0	1,669	1,669
DISBURSEMENTS			
Recorder	0	0	0
Total Disbursements	\$ 0	0	0
RECEIPTS OVER (UNDER) DISBURSEMENTS	0	1,669	1,669
CASH, JANUARY 1	0	0	0
CASH, DECEMBER 31	\$ 0	1,669	1,669

The accompanying Notes to the Financial Statements are an integral part of this statement

Notes to the Financial Statements

MONTGOMERY COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies

A. Reporting Entity and Basis of Presentation

The accompanying special-purpose financial statements present the receipts, disbursements, and changes in cash of various funds of Montgomery County, Missouri, and comparisons of such information with the corresponding budgeted information for various funds of the county. The funds presented are established under statutory or administrative authority, and their operations are under the control of the County Commission, an elected county official, or the Health Center Board of Trustees. The General Revenue Fund is the county's general operating fund, accounting for all financial resources except those required to be accounted for in another fund. The other funds presented account for financial resources whose use is restricted for specified purposes.

B. Basis of Accounting

The financial statements are prepared on the cash basis of accounting; accordingly, amounts are recognized when received or disbursed in cash. This basis of accounting differs from accounting principles generally accepted in the United States of America, which require revenues to be recognized when they become available and measurable or when they are earned and expenditures or expenses to be recognized when the related liabilities are incurred.

C. Budgets and Budgetary Practices

The County Commission and other applicable boards are responsible for the preparation and approval of budgets for various county funds in accordance with Sections 50.525 through 50.745, RSMo 2000, the county budget law. These budgets are adopted on the cash basis of accounting.

Although adoption of a formal budget is required by law, the county did not adopt formal budgets for the following funds:

<u>Fund</u>	<u>Years Ended December 31,</u>
CERF	2001 and 2000
Courthouse Annex Building	2000
Special Election Fund	2001 and 2000
Recorder's Technology	2001

Warrants issued were in excess of budgeted amounts for the following funds:

<u>Fund</u>	<u>Years Ended December 31,</u>
General Revenue	2001 and 2000
Assessment	2000
PA Bad Check	2001
Capital Improvement	2000
Sheriff's Operation	2000
Associate Circuit Interest	2001 and 2000

Section 50.740, RSMo 2000, prohibits expenditures in excess of the approved budgets.

Although section 50.740 RSMo 2000, requires a balanced budget, a deficit balance was budgeted for the election services fund for the year ended December 31, 2000.

D. Published Financial Statements

Under Sections 50.800 and 50.810, RSMo 2000, the County Commission is responsible for preparing and publishing in a local newspaper a detailed annual

financial statement for the county. The financial statement is required to show receipts or revenues, disbursements or expenditures, and beginning and ending balances for each fund.

However, the county's published financial statement for the year ended December 31, 2000, did not include the Law Library, Circuit Clerk Interest, Associate Circuit Interest, CERF, and Recorder Technology.

2. Cash

Section 110.270, RSMo 2000, based on Article IV, Section 15, Missouri Constitution, authorizes counties to place their funds, either outright or by repurchase agreement, in U.S. Treasury and agency obligations. In addition, Section 30.950, RSMo 2000, requires political subdivisions with authority to invest in instruments other than depository accounts at financial institutions to adopt a written investment policy. Among other things, the policy is to commit a political subdivision to the principles of safety, liquidity, and yield (in that order) when managing public funds and to prohibit purchase of derivatives (either directly or through repurchase agreements), use of leveraging (through either reverse repurchase agreements or other methods), and use of public funds for speculation. The county has adopted such a policy.

In accordance with Statement No. 3 of the Governmental Accounting Standards Board, *Deposits with Financial Institutions, Investments (Including Repurchase Agreements), and Reverse Repurchase Agreements*, disclosures are provided below regarding the risk of potential loss of deposits and investments. For the purposes of these disclosures, deposits with financial institutions are demand, time, and savings accounts, including certificates of deposit and negotiable order of withdrawal accounts, in banks, savings institutions, and credit unions.

Of the county's bank balances at December 31, 2001, \$ 895,430 was covered by federal depository insurance or by collateral securities held by the county's custodial bank in the county's name, and \$ 773,604 was covered by collateral held by the pledging (or depository) bank's trust department or agent in the county's name.

Of the county's bank balances at December 31, 2000, \$ 535,971 was covered by federal depositary insurance or by collateral securities held by the county's custodial bank in the county's name, and \$ 550,986 was covered by collateral held by the pledging (or depositary) bank's trust department or agent in the county's name.

The Health Center Board's deposits at December 31, 2001, and 2000 were covered by depositary insurance or by collateral securities held by the Health Center Board's custodial bank in the Health Center Board's name.

However, because of significantly higher Health Center Board bank balances at certain times during the year, uninsured and uncollateralized balances existed at those times although not at year-end.

To protect the safety of the county deposits, Section 110.020, RSMo 2000, requires depositaries to pledge collateral securities to secure county deposits not insured by the Federal Deposit Insurance Corporation.

Schedule

MONTGOMERY COUNTY, MISSOURI
SCHEDULE OF FINDINGS
YEARS ENDED DECEMBER 31, 2001 AND 2000

This schedule includes no audit findings that *Government Auditing Standards* requires to be reported for an audit of financial statements.

SECTION ON OTHER MATTERS

MONTGOMERY COUNTY, MISSOURI
LETTER ON OTHER MATTERS

We have audited the special-purpose financial statements of various funds of Montgomery County, Missouri, as of and for the years ended December 31, 2001 and 2000, and have issued our report thereon dated May 31, 2002.

We did not audit the operations of elected officials with funds other than those presented in the special-purpose financial statements. The operations of such officials will be audited and reported on during the state auditor's next scheduled audit of the county.

This Letter on Other Matters presents matters other than the findings, if any, reported in the accompanying Schedule of Findings. These matters resulted from our audit of the special-purpose financial statements of Montgomery County but do not meet the criteria for inclusion in the written report on compliance and on internal control over financial reporting that is required for an audit performed in accordance with *Government Auditing Standards*. Nevertheless, the county should consider these matters and take appropriate corrective action.

1. Financial Condition

The county continues to run low on cash in the General Fund necessitating borrowing from the Capital Improvement fund and delaying the payment of bills to vendors thereby incurring finance charges and interest being paid on routine purchases. The county needs to cut any discretionary purchases until payment can be made in order to avoid incurring interest charges. Prior audits have raised the issue

2. Payroll Reports

Quarterly payroll reports were filed incorrectly one quarter. The correct amount of payroll taxes was paid but the tax forms reporting the taxes needed to be corrected and subsequently was corrected through a corrected filing. Double checking procedures should be put into place to avoid any errors.

3. Budgeted Information

Budget reports from officers with county bank accounts, which are separate from the treasurer's office, are often not complete and accurate. While the summary pages are completed, the detail breakdown of revenue and expense are not and the summary pages contain addition errors. Each officer turning in budget reports for annual reporting to the State should make every effort to be complete and accurate in all submissions.

4. Health Insurance Invoices

The monthly bill for health insurance received by the county is not reconciled to the payroll , monthly invoices, or any other supporting documents. This resulted in an overpayment to the health insurance provider. The monthly health insurance bill should be reconciled to the payroll system or to other supporting systems to avoid overpayments.

This Letter on Other Matters is intended for the information of the management of Montgomery County, Missouri and other applicable government officials. However, this letter is a matter of public record and its distribution is not limited.